

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant	:	Arnold Klayman
Appl. No.	:	10/614,623
Filed	:	July 7, 2003
For	:	AUDIO ENHANCEMENT SYSTEM
Examiner	:	Ping Lee
Group Art Unit	:	2615

**RESPONSE TO FEBRUARY 27, 2008 OFFICE ACTION****Mail Stop Amendment**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed February 27, 2008, Applicant respectfully submits the following amendments and comments.

**Amendments to the Claims** are reflected in the listing of claims, which begins on page 2 of this paper.

**Summary of Interview** begins on page 10 of this paper.

**Remarks/Arguments** begin on page 11 of this paper.